

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

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| (1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector | (2) MEETING DATE 2/2/2016 | (3) CONTACT/PHONE Kerry Bailey 805-788-2979 | |
| (4) SUBJECT Submittal of a follow-up cash procedures and internal control review of the Planning and Building Department conducted on December 10, 2015. (All Districts). | | | |
| (5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the attached Planning and Building Department Cash Procedures and Internal Controls Review Follow-up Report. | | | |
| (6) FUNDING SOURCE(S) N/A | (7) CURRENT YEAR FINANCIAL IMPACT \$0.00 | (8) ANNUAL FINANCIAL IMPACT \$0.00 | (9) BUDGETED? Yes |
| (10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ____) <input type="checkbox"/> Board Business (Time Est. ____) | | | |
| (11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A | | | |
| (12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A | | (13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A | |
| (14) LOCATION MAP | (15) BUSINESS IMPACT STATEMENT? No | (16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: 3/24/2015 | |
| (17) ADMINISTRATIVE OFFICE REVIEW Nikki J. Schmidt | | | |
| (18) SUPERVISOR DISTRICT(S) All Districts | | | |

County of San Luis Obispo



TO: Board of Supervisors

FROM: James P. Erb, CPA, Auditor - Controller - Treasurer - Tax Collector

DATE: 2/2/2016

SUBJECT: Submittal of a follow-up cash procedures and internal control review of the Planning and Building Department conducted on December 10, 2015. (All Districts).

RECOMMENDATION

It is recommended that the Board receive, review, and file the attached Planning and Building Department Cash Procedures and Internal Controls Review Follow-up Report.

DISCUSSION

Our office previously performed a cash procedures and internal control review and submitted a report for the Board's review on December 18, 2014. Our follow-up cash procedures and internal control review was initiated to determine whether the department implemented the recommendations identified in our report.

We determined Planning has implemented our recommendations.

OTHER AGENCY INVOLVEMENT/IMPACT

The Department of Planning and Building

FINANCIAL CONSIDERATIONS

There is no additional cost to the County for conducting unannounced cash and internal control reviews. Periodic unannounced cash and internal control reviews are a part of the ACTTC's compliance with Government Code 26881 and 26883.

RESULTS

Monitoring activities, including follow-up reviews, help maintain reporting accountability and responsibility and contribute to the County's vision of a well-governed community.

The ACTTC's program of periodic unannounced reviews of cash procedures and other internal controls helps maintain and improve internal controls and procedures for cash handling by County staff and contributes to the County's vision of a well-governed community.

ATTACHMENTS

1. Planning Cash & IC Review Follow-up Report